

ELECTRONIC FILING OPTIONS

Federal/State Electronic Filing—Filing for simple or complex returns. Request electronic filing from your Internal Revenue Service (IRS) approved preparer.

Internet Filing (provided through a software company)—File your federal and state return from your own computer using software approved by both the IRS and the state of Missouri.

WEBFile—Free Internet filing of simple Missouri income tax returns. (Only Missouri returns can be filed using this method.)

**For more information on these alternative filing options,
visit our web site at www.dor.state.mo.us/tax

Faster Refund? File Electronic!

FAST

Eliminate mail time.

CONVENIENT

Internet filing is available 24 hours a day, 7 days a week.

FREE

WEBFiling of the Missouri return is free. You **may** also be eligible for free Internet filing of your federal and state return.

ACCURATE

Up to 10 percent fewer errors.

DIRECT DEPOSIT

Deposit your refund quickly and safely into your bank account.

Do You Have the Correct Tax Book?

You **MAY USE** this tax book to file your 2001 Missouri individual income tax return on the **Form MO-1040A** if you:

- Are a one income filer;
- Were a Missouri resident, nonresident, or part-year resident with *Missouri income only*; and
- Do not have any tax credits or modifications to your income.

You **MAY USE** this tax book to file your 2001 Missouri individual income tax return by **Telefile (Form MO-1040T)** if you meet the qualifications above and you check “Yes” to all the questions below.

Who May Telefile?

To find out if telefile is for you, complete the following checklist.

	YES	NO
1. You have access to a touch-tone telephone.	<input type="checkbox"/>	<input type="checkbox"/>
2. The name(s) and address on your mailing label are correct.	<input type="checkbox"/>	<input type="checkbox"/>
3. You have five or less Form W-2s.	<input type="checkbox"/>	<input type="checkbox"/>
4. You are claiming the standard deduction (and not itemizing).	<input type="checkbox"/>	<input type="checkbox"/>
5. You are not claiming a dependent deduction for a person age 65 or older.	<input type="checkbox"/>	<input type="checkbox"/>
6. Your federal adjusted gross income is not a negative amount. (See Page 8, Line 7 instructions.)	<input type="checkbox"/>	<input type="checkbox"/>
7. Your filing status is the same as it was last year.	<input type="checkbox"/>	<input type="checkbox"/>
8. You do not have any special filing situations listed below.	<input type="checkbox"/>	<input type="checkbox"/>

Note: If you checked “No” to any of the questions above, you do not qualify to telefile. If you do not have any of the special filing situations listed below, complete Form MO-1040A included in this book, or see the information at right (To Obtain Forms) on how to obtain the easiest form for you.

You **CANNOT USE** this tax book if one or more of the following special filing situations apply:

- Filing an amended return;
- You and your spouse both have income for 2001;
- Have income from another state;
- Have military pay that is not taxable to Missouri;

- Have a net operating loss;
- Have any of the following Missouri modifications:
 - a. Positive or negative adjustments from partnerships, fiduciaries, S corporations, or other sources;
 - b. Nonqualified distribution received from the Missouri Savings for Tuition Program (MO\$T);
 - c. Exempt contributions made to or earnings from the Missouri Savings for Tuition Program (MO\$T);
 - d. Interest from federal exempt obligations;
 - e. Interest from state and local obligations;
 - f. Capital gain exclusion.
- Claim:
 - a. Pension exemption;
 - b. Self-employed health insurance deduction;
 - c. Miscellaneous tax credits (Form MO-TC);
 - d. Property tax credit (Form MO-PTC or Form MO-PTS);
 - e. Pharmaceutical tax credit;
 - f. A credit made with the filing of a Form MO-60, Application for Extension of Time to File.
- Owe a penalty for underpayment of estimated tax;
- Owe tax on a lump sum distribution included on your Federal Form 1040, Line 40;
- Owe recapture tax on low income housing credit.

Do You Have the Wrong Tax Book?

If you do not qualify to use this short form or Telefile, you may still qualify to use another short form. Visit our web site at www.dor.state.mo.us/tax to select the easiest form for you.

To Obtain Forms:

- Access www.dor.state.mo.us/tax;
- Call (800) 877-6881;
- Visit:
 - Participating banks, post offices, courthouses, and libraries;
 - Department of Revenue Tax Assistance Centers (page 25), Motor Vehicle and Drivers License Branch or Fee Offices;
- Call Forms-by-Fax System at (573) 751-4800 from your **fax machine handset**. The system will take you through the steps to fax a copy of the forms you need;
- Write Department of Revenue, Division of Taxation and Collection, P.O. Box 3022, Jefferson City, MO 65105-3022;
- TDD: (800) 735-2966 or fax (573) 526-1881.

****IMPORTANT FILING INFORMATION****

This information is for guidance only and does not state the complete law.

When To File

The 2001 returns are due April 15, 2002. Fiscal year filers must file no later than the 15th day of the fourth month following the close of the taxable year. When the due date falls on a Saturday, Sunday, or legal holiday, the return will be considered timely if filed on the next business day.

Extension of Time to File

If you need additional time to file your Missouri income tax return, and do **not** expect to owe Missouri income tax, you may file an extension by filing Form MO-60, Application for Extension of Time to File or file an extension by **Telefile**, on a touch-tone telephone at (800) 200-4842. An automatic extension of time to file will be granted until August 15, 2002.

If you receive an extension of time to file your federal income tax return, you will automatically be granted an extension of time to file your Missouri income tax return, provided you do not expect to owe any additional Missouri income tax. Attach a copy of your federal extension, (Federal Form 4868 or 2688) with your Missouri income tax return when you file.

If you expect to owe Missouri income tax, file Form MO-60 with your payment by the due date of the return.

Remember: An extension of time to file does not extend the time to pay. You are not required to file an extension if you do not expect to owe additional income tax or if you anticipate receiving a refund.

Late Filing and Payment

Simple interest is charged on all delinquent taxes at the rate of 6 percent per year.

For timely filed returns, an additions to tax charge of 5 percent (of the unpaid tax) is added if not paid by the return's due date.

For returns not filed by the due date, an additions to tax of 5 percent per month (of the unpaid tax), is added for each month the return is not filed. The additions to tax cannot exceed 25 percent. **Note:** If you file an extension, a 5 percent additions to tax charge will still apply if the tax is not paid by the original return's due date, provided your return is filed by the extension date.

If you are unable to pay the tax owed in full on the due date, you may request a **Payment Plan** by completing Form 4338, Individual Income Tax Payment Request. See page 3 for information on how to obtain this form.

Where to Mail Your Return

If you are due a **refund** or have **no amount due**, mail your return and all required attachments to:

**Department of Revenue, P.O. Box 500,
Jefferson City, MO 65106-0500.**

If you have a **balance due**, mail your return, payment, and all required attachments to:

**Department of Revenue, P.O. Box 329,
Jefferson City, MO 65107-0329.**

Dollars and Cents

Rounding is required on your tax return. Zeros have been placed in the cent columns on your return. For cents .01 through .49, round down to the previous whole dollar amount. For cents .50 through .99, round up to the next whole dollar amount.

Example: Round \$32.49 down to \$32.00.

Round \$32.50 up to \$33.00.

Amended Return

Missouri does not have a special form for amending individual income tax returns. **Use Form MO-1040 for the year being amended, check the box near the top left of the form to indicate an amended return, complete the entire return using the corrected figures, and attach all schedules that are affected by the corrections. Attach a copy of the federal change or federal amended return.** Use Form MO-1040, even if you originally filed Form MO-1040A, Form MO-1040B, Form MO-1040C, Form MO-1040P, electronically filed, or telefiled. See page 3 for information on how to obtain Form MO-1040.

Fill-in Forms that Calculate

Access our web site at www.dor.state.mo.us/tax to enter your tax information and let us do the math for you! No calculation errors mean faster processing! Just print, sign, and mail the return.

Missouri Refund Inquiry Line

The Department of Revenue has an automated individual income tax refund inquiry line. The system is available 24 hours a day to check on the status of your **current** year refund and can be accessed by dialing **(573) 526-8299**.

The following information is required to obtain the status of the Missouri refund: 1) the first social security number on the return, 2) the filing status shown on your return, and 3) the exact amount of the refund in whole dollars. If you call to find out about the status of your Missouri refund and do not receive a mailing date, please wait seven days before calling back.

Consumer's Use Tax

Consumer's use tax is a tax imposed on goods purchased for storage, use, or consumption from out-of-state sellers who are not registered with the state of Missouri to collect the tax. Consumer's use tax laws are very similar to sales tax laws.

When you purchase tangible personal property outside the state of Missouri totaling **more than** \$2,000 in a calendar year, which Missouri use tax has not been charged and collected by the seller, you are subject to the payment of use tax. See Form 4340, Consumer's Use Tax Return, included in this book for more information. **The due date for Form 4340 is April 15, 2002.**

Taxpayer Bill of Rights

To obtain a copy of the *Taxpayer Bill of Rights*, you can access our web site at www.dor.state.mo.us/tax or call (800) 877-6881.

Frequently Asked Questions

How long will it be before I receive my refund? If you file before April 1 and there are no errors on your return, you should receive your refund within 5–7 days. See page 2 for ways to get your refund faster.

Can I file my return now, but pay later? Yes, we encourage you to file your return as early in the tax filing season as possible. You may pay at any time providing the payment is postmarked no later than April 15, 2002. See Page 19, Line 20, for payment options.

How do I determine my federal tax deduction? Your federal tax deduction is your federal tax amount less certain credits. The 91st General Assembly passed legislation in September 2001 to prevent your federal tax rebate from reducing the amount you are allowed as a federal tax deduction. Your federal tax deduction is limited to \$5,000 for a single filer; \$10,000 for a combined filer. See Page 10, Line 5, for specific information and a chart to assist you in determining your federal tax deduction.

Will the Federal Advance Refund/Credit I received in 2001 be taxed by Missouri? The Internal Revenue Service considers the check a reduction of tax, not taxable income. It is not considered taxable income on your federal return or your Missouri return.

How do I make sure my Missouri deduction for federal taxes is not reduced by the Rate Reduction Credit I claimed on my federal return? The Missouri General Assembly passed legislation in September 2001 that ensured the federal tax deduction taken on your Missouri return is not reduced by any Rate Reduction Credit claimed on your federal return or any Federal Advanced Refund Credit check sent to you during the year. See information for Page 10, Line 5, to calculate your federal tax deduction correctly. If you follow the calculation provided, your federal tax deduction will not be reduced by the amount of your Rate Reduction Credit.

How do I calculate my Missouri tax? If your taxable income is less than \$9,000, you can use the tax table on the back of Form MO-1040A to determine your tax. If your taxable income is greater than \$9,000, use the chart on Page 10, Line 12, to determine your tax.

Frequently Asked Questions About Telefile

When can I telefile? Telefile is available 24 hours a day, seven days a week. Telefile should be accessible January 10, 2002.

What if my call does not successfully complete, or I do not receive a seven-digit confirmation number? During certain periods, the Telefile System may experience heavy call volumes. Some callers may find their calls prematurely terminated. Please be patient and call again at another time. If you do not receive a seven-digit confirmation number during your call, your return is not filed. You must call again or file Form MO-1040A.

Can I telefile as Head of Household? Yes, if all other qualifications are met.

What should I do if my address or filing status has changed from last year? You **cannot** telefile. Use Form MO-1040A included in this book, or see page 3 for information on how to obtain the easiest form for you.

What if I do not understand a question asked by the Telefile System or I need to change an answer? You may terminate the call at any time prior to receiving your seven-digit confirmation number. If you need to change an answer and you have already received your confirmation number, you must send an amended tax return (Form MO-1040). You cannot telefile an amended return.

What should I do if I need to amend my return? You must complete a paper Form MO-1040. See page 3 for information on how to obtain Form MO-1040.

What should I do if I need an official copy of my return? Keep your worksheet with the confirmation number for your records. **DO NOT MAIL.**

How does telefile protect my tax information from fraudulent use by someone else? The Department of Revenue makes every effort to ensure the security of personal information. The Processing Identification Number (PIN) and the Name Control Number (NCN) are part of the department's effort to protect your information.

How to Telefile

The telefile process is simple. All you need to do is follow these three steps.

1. Complete your Federal Telefile Tax Record, Federal Form 1040EZ, or Federal Form 1040A.
2. Complete Form MO-1040T, Individual Income Tax—Telefile Worksheet.
3. Call the Missouri Telefile System with a touch-tone telephone at **(800) 200-4842**.

on their home. State law requires the department to contact taxpayers who may be eligible for the PTC.

You may visit www.dor.state.mo.us/tax to learn more about the Property Tax Credit Claim.

Line 7 — Federal Adjusted Gross Income

Enter your federal adjusted gross income from your federal return on Line 7.

Federal Form	Telefile	1040EZ	1040A	1040
Line Number	Line I	Line 4	Line 19	Line 33

Note: If this number is negative (–), you cannot telefile.

Line 8 — Federal Income Tax Deduction

Enter your federal income tax from your federal return on Line 8.

Federal Form	Line Numbers
Telefile Tax Record	Line K(2) (Tax—second box) plus Line L(1) minus Line L(2)
1040EZ	Line 11 plus Line 7 minus Line 9a
1040A	Line 34 plus Line 30 minus Line 39a
1040	Line 52 plus Line 47 minus Lines 41 and 61a

(See Diagrams 4–7, pages 21–23.) If this results in a negative number, enter “0”.

Do not enter the amount of federal withholding tax shown on your Form W-2(s). Do not enter federal taxable income from your Federal Telefile Tax Record. These are common errors that will slow down your refund.

Note: Your federal tax deduction is limited to \$5,000 if a single filer and \$10,000 if a combined filer. Enter your actual federal tax even if the amount is greater than allowed. The Telefile System will calculate the allowable amount for you.

Line 9 — Standard Deduction

If you entered a filing status of “1”, or “3” through “8”, the Telefile System will use your filing status and the additional information you have entered to calculate the amount of your standard deduction. You do not have to know this amount before you call the Telefile System.

If on Line 4 you entered “2” as your filing status (claimed as a dependent on another person’s federal tax return), enter the same amount entered as your standard deduction on your Federal Telefile Tax Record, Line J (Standard Deduction — first box); or Federal Form 1040EZ, Line 5.

Line 10 — Number of Dependents

Enter the number of dependents (**do not** include yourself or your spouse) claimed on your Federal Form 1040A, or

1040, Line 6c. (See Diagrams 6 and 7, pages 22 and 23.) If you filed Federal Form 1040EZ, or telefiled your federal return, enter “0”. The Telefile System will calculate your dependent deduction based upon the information you have entered.

Line 11 — Missouri Withholding

Enter the eight-digit **Missouri** employer identification number (if the number is more than eight digits, use the last eight digits) from Box 15 of your Form W-2(s). Then enter Missouri taxes withheld, from Box 17 of your Form W-2(s) (see Diagram 2, below) in the specified fields provided, Lines 11a, 11b, 11c, 11d, and 11e. Enter only the amounts from Form W-2(s) that show Missouri withholdings. If you have **more than five** Form W-2s with Missouri withholding, you may use the Form MO-1040A (if you qualify) included in this book, file online at www.dor.state.mo.us/tax, contact your preparer to file electronically, or see page 3 for information on how to obtain forms.

Diagram 2: Form W-2

Missouri Employer's Identification Number Missouri Taxes Withheld

Lines 12–16 — Computing Your Tax

The Telefile System will compute Lines 12 through 16 based on the information you entered for Lines 1 through 11. Please enter these amounts for your records. If you have an amount due, skip Lines 17, 18, 19, and 20 and proceed to Line 21.

Line 16 — Amount You Owe

You may pay at any time, regardless of when your return is filed, providing the amount due is paid by the due date. The Department of Revenue may collect checks returned for insufficient or uncollected funds electronically. You may pay in any of the following ways:

- **Form MO-1040V**—Attach your check or money order, U.S. funds only, to the Form MO-1040V, Individual Income Tax Payment Voucher (page 15) for the amount due. Make check or money order payable to: Missouri Director of Revenue. Postdated checks will be cashed upon receipt.

- **Credit Card**—The department accepts MasterCard, Discover, and American Express. You may pay by credit card by visiting our web site at www.dor.state.mo.us/tax or by calling (888) 296-6509. A convenience fee will be charged to your account. See chart on page 19.



Line 17 — Estimated Tax

If you wish to apply any or all of your overpayment to your 2002 estimated tax, please enter the amount you wish to apply when prompted by the Telefile System. Enter the amount on Line 17.

Line 18 — Trust Funds

If you wish to contribute any or all of your overpayment to the Children's Trust Fund, Line 18a, Veterans Trust Fund, Line 18b, Elderly Home Delivered Meals Trust Fund, Line 18c, or Missouri National Guard Trust Fund, Line 18d, please enter the amount you wish to contribute when prompted by the Telefile System. The amount contributed must be a minimum of \$2.00 (\$4.00 if married filing combined) or more for each trust fund. Enter the amount on Line 18a, 18b, 18c, and/or 18d.

Line 19 — Refund

The Telefile System will compute the amount to be refunded to you. Enter the refund amount on Line 19.



Line 20 — Direct Deposit

If you wish to have your refund deposited directly into your bank account, please provide the Telefile System with your routing number, account number, and type of account when prompted. (See Diagram 3 below.) **You will need to have this information before you call the Telefile System.**

Make sure the information is entered accurately. If this data is incorrect, your refund will be delayed.

Diagram 3: Sample Check

Any Taxpayer 1040 Forms Lane Anytown, USA 12345		1234
Pay to the order of _____		20____ 00-123/456
Taxpayer's Bank of America Anytown, USA 12345		DOLLARS
Memo		
①123456789A	②123456789C	1234

Routing Number

Account Number

Line 21 — Confirmation Number

Stay on the line until the Telefile System provides your seven-digit confirmation number. Enter the confirmation number on Line 21. Your taxes are not filed until you receive the confirmation number. (If you receive less than a seven-digit confirmation number, your return is not filed.)

Note: Do not mail Form MO-1040T to the Department of Revenue. Please retain this form along with your Form W-2(s) for your records.

FORM MO-1040A

Information to Complete Your Form MO-1040A

Name, Address, Etc.

If all the address information on the label is correct, attach the label to the Form MO-1040A and print or type your social security number(s) in the spaces provided. Check the appropriate box if deceased (if applicable), enter your county of residence, and the correct number of the public school district in which you reside. See school district listing on pages 26 and 27.

65 or Older, Blind, 100 Percent Disabled, Non-obligated Spouse

If you or your spouse were 65 or older, or blind at any time during 2001, check the appropriate boxes.

You may check the **100 percent disabled** box if you are unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months. The department uses this information to notify people who may be eligible for the Property Tax Credit.

You may check the **non-obligated spouse** box if your spouse owes the state of Missouri any child support payments, back taxes, student loans, etc., and you do not want your portion of the refund used to pay the amounts owed by your spouse. Debts owed to the IRS are excluded from the non-obligated spouse apportionment.

Line 1 — Income

Use the chart below to locate your income on your federal return.

Federal Form	Telefile	1040EZ	1040A	1040
Line Number	Line I	Line 4	Line 19	Line 33

Line 2 — State Income Tax Refund

Subtract any state income tax refund included in your federal adjusted gross income (Federal Form 1040, Line 10). See Diagram 7 on page 23.

Line 5 — Federal Income Tax Deduction

To figure your federal income tax deduction, use the chart below. **Do not use the federal withholding amount from your Form W-2s.**

Federal Form	Line Numbers
Telefile Tax Record	Line K(2) (Tax—second box) plus Line L(1) minus Line L(2)
1040EZ	Line 11 plus Line 7 minus Line 9a
1040A	Line 34 plus Line 30 minus Line 39a
1040	Line 52 plus Line 47 minus Lines 41 and 61a

Diagrams of the federal returns are on pages 21–23.

Your federal tax deduction is limited to \$5,000 for a single filer and \$10,000 for combined filers.

Line 6 — Standard or Itemized Deductions

If you claimed the standard deduction on your federal return, you must also claim the standard deduction on your Missouri return. Use the chart below to determine your standard deduction. If you or your spouse marked any of the boxes for 65 or older, blind, or claimed as a dependent, see your federal return for your standard deduction amount.

Single	Married Filing A Combined Return or Qualifying Widower	Head of Household	Married Filing Separate
\$4,550	\$7,600	\$6,650	\$3,800

If you itemized on your federal return, you may want to itemize on your Missouri return or take the standard deduction, whichever results in the higher deduction. To figure your itemized deductions, complete the Itemized Deduction Section, Form MO-1040A, page 2. **Attach a copy of Federal Form 1040 (pages 1 and 2) and Federal Schedule A.**

Lines 7 and 8 — Dependents

Do not include yourself or your spouse as dependents.

Line 7—Multiply the total number of dependents you claimed on your federal return by \$1,200.

Line 8—Multiply the total number of dependents you claimed on your federal return that are 65 or older by \$1,000. **Do not include dependents that receive state funding or Medicaid. Attach a copy of your federal return (pages 1 and 2).**

Line 9 — Long-term Care Insurance Deduction

If you paid premiums for qualified long-term care insurance in 2001, you may be eligible for a deduction on your

Missouri income tax return. Qualified long-term care insurance is defined as: insurance coverage for a period of at least 12 months for long-term care expenses, should such care become necessary because of chronic health conditions and/or physical disabilities including cognitive impairment or the loss of functional capacity, thus rendering an individual unable to care for themselves without the help of another person.

A. Enter the amount paid for qualified long-term care insurance. A) \$ _____

If you itemized on your federal return and your federal itemized deductions included medical expenses, go to Line B. If not, skip to Line H.

B. Enter the amount from Federal Schedule A, Line 4. B) \$ _____

C. Enter the amount from Federal Schedule A, Line 1. C) \$ _____

D. Enter the amount of qualified long-term care included in Line C. D) \$ _____

E. Subtract Line D from Line C. . . . E) \$ _____

F. Subtract Line E from Line B. **If amount is less than zero, enter "0".** . . . F) \$ _____

G. Subtract Line F from Line A. . . . G) \$ _____

H. Multiply Line G (or Line A if you did not have to complete Lines B through G) by 50 percent. Enter here and on Form MO-1040A, Line 9. H) \$ _____

Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A (if you itemized your deductions).

Line 12 — Tax

If your Missouri taxable income is less than \$9,000, use the tax table on the back of the Form MO-1040A. See the chart below to figure your tax if your Missouri taxable income is greater than \$9,000.

	Yourselves/ Spouse	Example
Missouri taxable income (Line 11)	\$ _____	\$ 12,000
Subtract \$9,000	– \$ 9,000	– \$ 9,000
Difference	= \$ _____	= \$ 3,000
Multiply by 6%	x 6%	x 6%
Tax on income over \$9,000	= \$ _____	= \$ 180
Add \$315 (tax on first \$9,000)	+ \$ 315	+ \$ 315
TOTAL MISSOURI TAX	= \$ _____	= \$ 495

Line 13 — Missouri Withholding

Include only Missouri withholding on Line 13. **Attach a copy of all your Forms W-2(s) and 1099(s).**

Continued on page 19

Line 14 — Estimated Tax Payments

Include any estimated tax payments made during 2001 and any applied from your 2000 Missouri return.

Line 17 — Apply Overpayment to Next Year's Taxes

You may apply any portion of your refund to next year's taxes.

Line 18 — Trust Funds

The amount contributed must be a minimum of \$2.00 (\$4.00 if a combined filer) or more for each trust fund.

Line 19 — Refund

Refund returns filed before April 1 receive their refunds much faster than those filed after April 1. **File early!!**

Line 20 — Amount Due

Attach a **check or money order** (U.S. funds only) payable to: Missouri Director of Revenue. Checks will be cashed upon receipt. **Do not postdate.** Payments must be postmarked by April 15, 2002, to avoid interest and late payment charges. The Department of Revenue may collect checks returned for insufficient or uncollected funds electronically.

You may also pay by **credit card** by visiting our web site at **www.dor.state.mo.us/tax**, or by calling toll-free (888) 296-6509. The department accepts Mastercard, Discover, and American Express. The following convenience fees will be charged to your account for processing:

<u>Amount of Tax Paid</u>	<u>Convenience Fee</u>
\$0.00–\$32.50	\$1.00
\$32.51–\$500.00	3.1%
\$500.01–\$1,500.00	2.6%
\$1,500.01 or more	2.3%

Mail Your Form MO-1040A, Attachments, and Payment (if necessary) to:

Refund or no amount due — Department of Revenue,
P.O. Box 500, Jefferson City, MO 65106-0500.

Balance due — Department of Revenue,
P.O. Box 329, Jefferson City, MO 65107-0329

Signature

You **must** sign the Form MO-1040A. Both spouses must sign a combined return. If you pay someone to prepare your return, the preparer must also sign the return.

If you wish to authorize the Director of Revenue, or delegate, to release information regarding your tax account to your preparer or any member of your preparer's firm, indicate "yes" by checking the appropriate box.

Attachments

- **All Forms W-2(s) and 1099(s)**
- **Copy of Federal Return (Pages 1 and 2)**
 - if you itemized your deductions on Line 6, Missouri Itemized Deductions
 - if you have an entry on Line 8, Dependents age 65 or older
 - if you have an entry on Line 9, Long-term Care Insurance Deduction
- **Copy of Federal Schedule A**
 - if you itemized your deductions on Line 6, Missouri Itemized Deductions
 - if you have an entry on Line 9, Long-term Care Insurance Deduction

Missouri Itemized Deductions

You cannot itemize your Missouri deductions if you took the standard deduction on your federal return. See Page 10, Line 6.

You must itemize your Missouri deductions if you were required to itemize your deductions on your federal return.

Line 1 — Federal Itemized Deductions

Include on Line 1 your total federal itemized deductions from Federal Form 1040, Line 36, and **any approved cultural contributions** (literary, musical, scholastic, or artistic) to a tax exempt agency or institution that is operated on a not-for-profit basis. **Cash contributions do not qualify.** Contact the department at (573) 751-3505 to determine if your contribution qualifies.

Line 2 — Social Security Tax (FICA)

Your social security tax is the amount in the social security tax withheld box on Form W-2(s). The amount cannot exceed \$4,985. Your Medicare is the amount in the Medicare tax withheld box on Form W-2(s). Enter the total on Line 2.

Line 3 — Railroad Retirement Tax

Include the amount of railroad retirement tax withheld from your wages, Tier I and Tier II, during 2001. This amount cannot exceed \$7,910. (Tier I maximum of \$4,985 and Tier II maximum of \$2,925.)

If you have both FICA and railroad retirement tax, the maximum deduction allowed is the amount withheld as shown on the Form W-2(s) less, either the amount entered on Federal Form 1040, Line 62, or, if only one employer, the amount refunded by the employer.

Line 4 — Self-employment Tax

Include as your self-employment tax the amount from Federal Form 1040, Line 27. See diagram of Federal Form 1040 on page 23.

Line 6 — State and Local Income Taxes

The amount you paid in Missouri taxes is included in your federal itemized deductions, but must be subtracted to determine Missouri itemized deductions. Include on Line 6 the amount from Federal Form 1040, Schedule A, Line 5.

If your federal adjusted gross income from Federal Form 1040, Line 33, is greater than \$132,950 (\$66,475 if married filing separate), complete the Worksheet for Line 6 to determine the correct amount to subtract. If you do not complete the worksheet, your Missouri itemized deductions will be lower than they should be and you will pay too much tax!

Line 7 — Earnings Taxes

If you live or work in the Kansas City or St. Louis area, you may have included earnings taxes in Line 6. Include on Line 7 the amount of earnings taxes withheld shown on Form W-2(s).

Line 9 — Total Missouri Itemized Deductions

If your total Missouri itemized deductions are less than your standard deduction (see Page 10, Line 6), you should take the standard deduction on the front of Form MO-1040A, Line 6, unless you were required to itemize your federal deductions.

FIVE WAYS TO GET YOUR REFUND FASTER: A CHECKLIST

- ☐ Sign your return.
- ☐ Check your calculations.
- ☐ Take the correct federal tax deduction.
- ☐ Attach all required documentation:
 - Form W-2(s);
 - Form 1099(s);
 - Copy of Federal Return, Pages 1 and 2;
 - Copy of Federal Schedule A (if you itemized deductions).
- ☐ File Electronically!!! See page 2 for details!!!

Missouri Department of Revenue Tax Assistance Centers

Public hours at the offices listed below are from 7:45 a.m. to 4:45 p.m. Monday through Friday with walk-in tax assistance provided from 8:00 a.m. to 4:30 p.m. Individuals with speech or hearing impairments may use TDD (800) 735-2966 or fax (573) 526-1881.

Cape Girardeau

3102 Blattner Dr., Suite 102
Income Tax: (573) 290-5363
Business Tax: (573) 290-5850

Jefferson City

3237 W. Truman Blvd., Suite 100
Income Tax: (573) 522-1578
Business Tax: (573) 751-7191

Kansas City

615 East 13th St., Room B-2
Income Tax: (816) 889-2920
Business Tax: (816) 889-2944

St. Louis

2510 S. Brentwood, Suite 300
Income Tax: (314) 301-1690
Business Tax: (314) 301-1660

Columbia

1500 Vandiver Dr., Room 113
Income Tax: (573) 884-6851
Business Tax: (573) 884-3814

Joplin

1110 E. Seventh St., Suite 400
Income Tax: (417) 629-3473
Business Tax: (417) 629-3070

Springfield

149 Park Central Square,
Room 313
Income Tax: (417) 895-6445
Business Tax: (417) 895-6474

St. Joseph

525 Jules, Room 314
Income Tax: (816) 387-2642
Business Tax: (816) 387-2230

Other Important Phone Numbers

Form Ordering

Form Order Questions
Electronic Filing Information

(800) 877-6881

(573) 751-5337
(573) 751-3930

Missouri Refund Inquiry Line

Forms-by-Fax
Telefile Extension to File

(573) 526-8299

(573) 751-4800
(800) 200-4842

Download forms from our web site: www.dor.state.mo.us/tax

Suggestions for Tax System Improvements e-mail: taxsuggest@mail.dor.state.mo.us

Federal Privacy Act Information

Social security numbers must be included on your Missouri individual income tax return. Such numbers are used primarily to administer and enforce the Income Tax, Sales and Use Tax, Property Tax Relief, as well as to exchange tax information with the U.S. Internal Revenue Service, other states, and the Multistate Tax Commission (Chapters 32 and 143, RSMo). In addition, statutorily provided non-tax uses are: (1) to provide information to the Department of Higher Education with respect to applicants for financial assistance under

Chapter 173, RSMo; and (2) to offset refunds against amounts due to a state agency by a person or entity (Chapter 143, RSMo). Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having the statutory right to obtain it as indicated above. (For the Department of Revenue's authority to prescribe forms and to require furnishing of social security numbers, see Chapters 135, 143 and 144, RSMo.)

2001 MISSOURI SCHOOL DISTRICT NUMBERS

Your Missouri school district number **must** be entered on your income tax return. This information is supplied to the State Department of Elementary and Secondary Education and is used in determining the amount of state aid to your school district.

Enter the number of the **public school** district where your residence is located.

The Missouri **public school** district names and numbers are listed alphabetically by school district name. Generally, the name of your **public school** district is also the name of the city, town, or village where your **public school** is located.

Do not write the name of the school district on the return. Enter only the number of the district in the following list. For example:

1. All **public schools** located in the City of Columbia are in "Columbia 93" School District, and No. **"098"** should be entered in the spaces provided.

2. All **public schools** located in the City of Springfield are in "Springfield R-XII" School District, and No. **"475"** should be entered in the space provided.

The following should be considered in determining your public school district number:

1. **Determine your public school district at the time of completing your return.**
2. If you live in one school district and work or have a permanent or temporary mailing address in another, enter the district number where you live.
3. If you are in military service or a student temporarily living and working away from your permanent residence, enter the district number of your permanent residence.
4. If you were a part-year resident of Missouri, enter the school district number of your residence while living in Missouri.
5. If you are a "nonresident" of Missouri, your school district number is **"347"**.

If you are unable to determine your school district number from these instructions, call the public elementary or public high school of your school district.

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Adair Co. R-I (Novinger) . . .	365	Cainsville R-I	058	Crystal City 47	110	Galena R-II	161	Howell Valley R-I	210
Adair Co. R-II (Brashear) . .	045	Calhoun R-VIII	059	Dadeville R-II	111	Gallatin R-V	162	Hudson R-IX	211
Adrian R-III	001	Callao C-8	061	Dallas Co. R-I (Buffalo) . .	112	Gasconade C-4 (Falcon) . .	163	Humansville R-IV	212
Advance R-IV	002	Camdenton R-III	062	Davis R-XII	113	Gasconade Co. R-I		Hume R-VIII	213
Afton 101	003	Cameron R-I	063	(Hermann)	197			Hurley R-I	214
Albany R-III	004	Campbell R-II	064	Delta C-7 (Deering)	385	Gasconade Co. R-II			
Altenburg 48	005	Canton R-V	065	Delta R-V	116	(Owensville)	376	Iberia R-V	215
Alton R-IV	006	Cape Girardeau 63	066	Dent-Phelps R-III		Gideon 37	165	Independence 30	217
Appleton City R-II	008	Carl Junction R-I	067	(RFD, Salem)	117	Gilliam C-4	166	Iron Co. C-4 (Viburnum) .	218
Arcadia Valley R-II		Carrollton R-VII	068	DeSoto 73	114	Gilman City R-IV	167		
(Ironton)	009	Carthage R-IX	069	Dexter R-XI	118	Glenwood R-VIII	169	Jackson R-II	219
Ash Grove R-IV	011	Caruthersville 18	070	Diamond R-IV	119	Golden City R-III	171	Jasper Co. R-V	222
Atlanta C-3	012	Cass Co. R-V	010	Dixon R-I	120	Gorin R-III	172	Jefferson C-123	
Aurora R-VIII	013	Cassville R-IV	071	Doniphan R-I	121	Grain Valley R-V	173	(Nodaway Co.)	223
Ava R-I	014	Center 58		Dora R-III	122	Grandview C-4		Jefferson City	224
Avenue City R-IX	015	(Jackson County)	074	Drexel R-IV	123	(Jackson Co.)	174	Jefferson Co. R-VII	
Avilla R-XIII	016	Centerville R-I	077	Dunklin R-V		Grandview R-II		(RFD, Festus)	225
		Central R-III (Park Hills) .	480	(Jefferson Co.)	124	(Jefferson Co.)	175	Jennings	227
Bakersfield R-IV	017	Centralia R-VI	079	East Buchanan Co. C-I		Green City R-I	177	Johnson Co. R-VII	571
Ballard R-II	018	Chadwick R-I	080	(Gower)	125	Green Forest R-II	178	Joplin R-VIII	228
Bayless	019	Caffee R-I	081	East Carter Co. R-II		Green Ridge R-VIII	179	Junction Hill C-12	229
Bell City R-II	020	Charleston R-I	083	(Ellsinore)	126	Greene Co. R-VIII			
Bellevue R-III	022	Chilhowee R-IV	084	East Lynne 40	127	(Rogersville)	277	Kansas City 33	231
Belton 124	023	Chillicothe R-II	085	East Newton Co. R-VI . . .	128	Greenfield R-IV	180	Kearney R-I	232
Bernie R-XIII	025	Clark Co. R-I (Kahoka) . .	230	East Prairie R-II	129	Greenville R-II	181	Kelso C-7	233
Bevier C-4	026	Clarksburg C-2	087	El Dorado Springs R-II . .	131	Grundy Co. R-V (Galt) . .	182	Kennett 39	234
Billings R-IV	029	Clarkton C-4	088	Eldon R-I	132			Keytesville R-III	235
Bismarck R-V	030	Clayton	089	Elsberry R-II	134	Hale R-I	184	King City R-I	236
Blackwater R-II	031	Clearwater R-I	090	Eminence R-I	135	Halfway R-III	185	Kingston K-14	
Bloomfield R-XIV	033	Clever R-V	091	Everton R-III	137	Hamilton R-II	187	(Washington Co.)	237
Blue Eye R-V	034	Climax Springs R-IV	092	Excelsior Springs 40 . . .	138	Hancock Place	188	Kingston 42 (Caldwell	
Blue Springs R-IV	035	Clinton	093	Exeter R-VI	139	Hannibal 60	189	Co.)	238
Bolivar R-I	037	Clinton Co. R-III				Hardeman R-X	190	Kingsville R-I	239
Boncl R-X	038	(Plattsburg)	397	Fair Grove R-X	140	Hardin-Central C-2	191	Kirbyville R-VI	240
Boone Co. R-IV		Cole Camp R-I	096	Fair Play R-II	141	Harrisburg R-VIII	192	Kirksville R-III	241
(Hallsville)	186	Cole Co. R-I		Fairfax R-III	142	Harrisonville R-IX	193	Kirkwood R-VII	242
Boonville R-I	039	(Russellville)	432	Fairview R-XI	144	Hartville R-II	194	Knob Noster R-VIII . . .	244
Bosworth R-V	040	Cole Co. R-II		Farmington R-VII	146	Hayti R-II	195	Knox Co. R-I (Edina) . . .	245
Bowling Green R-I	042	(RFD, Jefferson City) . . .	097	Fayette R-III	147	Hazelwood	196		
Bradleyville R-I	043	Cole Co. R-V (Eugene) . .	136	Ferguson-Florissant R-II .	148	Henry Co. R-I (Windsor) .	553	Laclede Co. C-5	
Branson R-IV	044	Columbia 93	098	Festus R-VI	149	Hermitage R-IV	198	(RFD, Lebanon)	247
Braymer C-4	046	Community R-VI	099	Fordland R-III	151	Hickman Mills C-1	200	Laclede Co. R-I (Conway) .	102
Breckenridge R-I	047	Concordia R-II	101	Forsyth R-III	152	Hickory Co. R-I		Ladue (St. Louis Co.) . . .	248
Brentwood	048	Cooper Co. R-IV		Fort Osage R-I (Route 2,		(Urbana)	201	Lafayette Co. C-1	
Bronaugh R-VII	049	(Bunceton)	054	Independence)	153	Higbee R-VIII	202	(Higginsville)	249
Brookfield R-III	050	Cooter R-IV	103	Fort Zumwalt R-II	154	High Point R-III	203	Lakeland R-III	
Brunswick R-II	052	Couch R-I	104	Fox C-6 (Arnold)	155	Hillsboro R-III	204	(Deepwater)	251
Buchanan Co. R-IV		Cowgill R-VI	105	Francis-Howell (R-III) . .	156	Holcomb R-III	205	Lamar R-I	252
(DeKalb)	115	Craig R-III	106	Franklin Co. R-II		Holden R-III	206	LaMonte R-IV	253
Bucklin R-II	053	Crane R-III	107	(RFD, New Haven)	157	Holiday C-2	207	LaPlata R-II	285
Bunker R-III	055	Crawford Co. R-I		Fredericktown R-I	158	Hollister R-V	208	Laquey R-V	254
Butler R-V	056	(Bourbon)	041	Fulton 58	159	Houston R-I	209	Laredo R-VII	255
		Crawford Co. R-II (Cuba) .	108			Howard Co. R-II		Lathrop R-II	257
Cabool R-IV	057	Crocker R-II	109	Gainesville R-V	160	(Glasgow)	168	Lawson R-XIV	258

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Lebanon R-III	260	Moniteau Co. R-VI		Osage Co. R-III		Santa Fe R-X		Strasburg C-3	494
Lee's Summit R-VII	261	(Tipton)	507	(Westphalia)	544	(Alma)	250	Sturgeon R-V	495
Leesville R-IX	262	Monroe City R-I	323	Osborn R-O	373	Sarcozie R-II	436	Success R-VI	496
Leeton R-X	263	Montgomery Co. R-II		Osceola	374	Savannah R-III	437	Sullivan C-2	497
Leopold R-III	264	(Montgomery City)	324	Oterville R-VI	375	School of the Osage R-II	439	Summersville R-II	498
Lesterville R-IV	265	Montrose R-XIV	325	Ozark R-VI	377	Schuyler Co. R-I	440	Sunrise R-IX	499
Lewis Co. C-1		Morgan Co. R-I (Stover)	491			Scotland Co. R-I		Swedeberg R-III	500
(Ewing)	266	Morgan Co. R-II				(Memphis)	441	Sweet Springs R-VII	501
Lexington R-V	267	(Versailles)	523	Palmyra R-I	378	Scott City R-I	573		
Liberal R-II	268	Mound City R-II	327	Paris R-II	379	Scott Co. Central		Taneyville R-II	502
Liberty 53	269	Mountain Grove R-III	328	Park Hill	380	(Sikeston)	443	Tarkio R-I	503
Licking R-VIII	271	Mountain View-Birch		Parkway C-2	381	Scott Co. R-IV (Benton)	442	Thayer R-II	504
Lincoln R-II	272	Tree R-III	329	Pattonsburg R-II	382	Sedalia 200	444	Thornfield R-I	505
Lindbergh R-VIII	273	Mt. Vernon R-V	330	Plattenville R-III	383	Senath Hornesville C-8	445	Tina-Avalon R-II	506
Linn Co. R-I (Purdin)	572			Pemiscot Co. R-III		Seneca R-VII	446	Trenton R-IX	508
Livingston Co. R-III		Naylor R-II	331	(RFD, Caruthersville)	386	Seymour R-II	447	Tri-County R-VII	
(Chula)	275	Neelyville R-IV	332	Pemiscot Co. Special		Shawnee R-III	448	(Jamesport)	509
Lockwood R-I	276	Nell Holcomb R-IV	333	School Dist.	576	Shelby Co. C-1		Troy R-III	510
Lone Jack C-6	278	Neosho R-V	334	Perry Co. 32	387	(Shelbyville)	449	Twin Rivers R-X	
Lonedell R-XIV	279	Nevada R-V	335	Pettis Co. R-V		Shelby Co. R-IV		(Broseley)	512
Louisiana R-II	280	New Bloomfield R-III	336	(Hughesville)	389	(Shelbina)	450		
Luray 33	281	New Franklin R-I	337	Pettis Co. R-XII		Sheldon R-VIII	451	Union R-XI (Franklin	
Lutie R-VI	282	New Haven (Franklin		(RFD, Sedalia)	390	Shell Knob 78	452	Co.)	514
		Co.)	338	Phelps Co. R-III		Sherwood Cass R-VIII		Union Star R-II	515
				(Edgar Springs)	130	(Creighton)	453	University City	517
Macks Creek R-V	283	New Madrid Co. R-I	340	Pierce City R-VI	391	Sikeston R-VI	454		
Macon Co. R-I		New York R-IV	341	Pike Co. R-III (Clarksville)	392	Silex R-I	455	Valley Park	518
(Macon)	284	Newburg R-II	342	Pilot Grove C-4	393	Skyline R-II	456	Valley R-VI (Caledonia)	519
Macon Co. R-IV		Newtown-Harris R-III	343	Plainview R-VIII	394	Slater	457	Van Buren R-1	520
(New Cambria)	286	Niangua R-V	344	Plato R-V	395	Smithton R-VI	458	Van-Far R-I	521
Madison C-3	287	Nixa R-II	345	Platte Co. R-III		Smithville R-II	459	Verona R-VII	522
Malden R-I	288	Nodaway-Holt R-VII		(Platte City)	396	South Callaway R-II			
Malta Bend R-V	289	(Graham)	346	Pleasant Hill R-III	398	(Mokane)	460	Walnut Grove R-V	527
Manes R-V	290	Nonresident	347	Pleasant Hope R-VI	399	South Harrison Co. R-II		Warren Co. R-III	
Mansfield R-IV	291	Norborne R-VIII	348	Pleasant View R-VI	400	(Bethany)	461	(Warrenton)	529
Maplewood-Richmond		Normandy	349	Polo R-VII	401	South Holt Co. R-I		Warrensburg R-VI	528
Heights	292	North Andrew Co. R-VI		Poplar Bluff R-I	402	(Oregon)	462	Warsaw R-IX	530
Marceline R-V	293	(Rosendale)	350	Portageville	574	South Iron Co. R-I		Washington	531
Maries Co. R-I (Vienna)	524	North Callaway R-I		Potosi R-III	403	(Annapolis)	463	Waynesville R-VI	532
Maries Co. R-II (Belle)	021	(Kingdom City)	351	Prairie Home R-V	404	South Nodaway Co. R-IV		Weaubleau R-III	533
Marion C. Early R-V		North Daviess R-III	220	Princeton R-V	405	(Barnard)	464	Webb City R-VII	534
(Morrisville)	294	North Harrison R-III		Pulaski Co. R-IV		South Pemiscot Co. R-V		Webster Groves	535
Marion Co. R-II	295	(Eagleville)	353	(Richland)	420	(Steele)	465	Wellington-Napoleon	
Marionville R-IX	296	North Kansas City 74	354	Purdy R-II	406	Southern Boone Co. R-I	466	R-IX	536
Mark Twain R-VIII	297	North Mercer Co. R-III		Putnam Co R-1	516	Southern Reynolds Co.		Wellston	537
Marquand-Zion R-VI	298	(Mercer)	355	Puxico R-VIII	407	R-II	467	Wellsville-Middletown	
Marshall	299	North Nodaway Co. R-VI				Southland C-9		R-I	538
Marshfield R-I	300	(Hopkins)	356	Ralls Co. R-II (Center)	408	(Cardwell)	468	Wentzville R-IV	539
Maryville R-II	302	North Pemiscot Co. R-I		Raymondville R-VII	410	Southwest Livingston Co.		West Nodaway Co. R-I	
Maysville R-I	303	(Wardell)	357	Raymore-Peculiar R-II	411	R-I	469	(Burlington Junction)	540
McDonald Co. R-I		North Platte Co. R-I		Raytown C-2	412	Southwest R-V		West Plains R-VII	541
(Anderson)	304	(Dearborn)	358	Reeds Spring R-IV	413	(Barry Co.)	470	West Platte Co. R-II	
Meadow Heights R-II	305	North St. Francois Co. R-I		Renick R-V	414	Sparta R-III	471	(Weston)	542
Meadville R-IV	306	(Bonne Terre)	352	Republic R-III		Special School District of		West St. Francois Co. R-IV	
Mehlville R-IX	307	North Wood R-IV	359	(Republic)	415	St. Louis	577	(Leadwood)	570
Meramec Valley R-III	308	Northeast Nodaway Co. R-V		Revere C-3	416	Spickard R-II	472	Westran R-I	545
Mexico 59	310	(Ravenwood)	360	Rich Hill R-IV	417	Spokane R-VII	473	Westview C-6	546
Miami R-I (Bates Co.)	311	Northeast Randolph Co. R-IV		Richards R-V	418	Spring Bluff R-XV	474	Wheatland R-II	547
Miami R-I (Saline Co.)	312	(Cairo)	361	Richland R-I		Springfield R-XII	475	Wheaton R-III	548
Mid-Buchanan Co. R-V		Northeast Vernon Co. R-I		(Stoddard Co.)	419	St. Charles Co. R-V		Willard R-II	550
(Faucett)	313	(Walker)	526	Richmond R-XVI	421	(Orchard Farm)	477	Willow Springs R-IV	551
Middle Grove C-1	314	Northwest R-I		Richwoods R-VII	422	St. Charles R-VI	476	Windsor C-1	
Midway R-I	316	(High Ridge)	362	Ridgeway R-V	423	St. Clair R-XIII	478	(Jefferson Co.)	552
Milan C-2	317	Northwestern R-I		Ripley Co. R-III		St. Elizabeth R-IV	479	Winfield R-IV	554
Miller R-II	318	(Mendon)	363	(Gatewood)	164	St. James R-I	481	Winona R-III	555
Miller Co. R-III		Norwood R-I	364	Ripley Co. R-IV		St. Joseph	482	Winston R-VI	556
(Tuscumbia)	511			(RFD, Doniphan)	424	St. Louis Career		Woodland R-IV	557
Mirabile C-1	319	Oak Grove R-VI	366	Risco R-II	425	Education	578	Worth Co. R-III	558
Missouri City 56	320	Oak Hill R-I	367	Ritenour	426	St. Louis City	483	Wright City R-II	559
Moberly	321	Oak Ridge R-VI	368	Riverview Gardens	427	Stanberry R-II	484	Wyaconda C-1	560
Monett R-I	322	Odessa R-VII	369	Rock Port R-II	428	Ste. Genevieve Co. R-II	485		
Moniteau Co. C-I		Oran R-III	370	Rockwood R-VI	429	Steelville R-III	486		
(Jamestown)	221	Orearville R-IV	371	Rolla 31	430	Stet R-XV	487		
Moniteau Co. R-I		Oregon-Howell R-III	246	Roscoe C-I	431	Stewartsville C-2	488		
(California)	060	Orrick R-XI	372			Stockton R-I	489		
Moniteau Co. R-V		Osage Co. R-I (Chamois)	082	Salem R-80	434	Stoutland R-II	490		
(Latham)	256	Osage Co. R-II (Linn)	274	Salisbury R-IV	435	Strafford R-VI	492		
						Strain-Japan R-XVI	575		